



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B57237

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September 15, 2021

Board of Directors
One Community One Family, Inc.
920 County Line Rd, Suite C
Batesville, IN 47006

We have reviewed the audit report of One Community One Family, Inc., which was opined upon by RBSK Partners PC, Independent Public Accountants, for the period July 1, 2019 to June 30, 2020. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of One Community One Family, Inc. as of June 30, 2020 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, RBSK Partners PC prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

The audit report is filed with this letter in our office as a matter of public record.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner



Financial Statements

June 30, 2020 and 2019

One Community One Family, Inc.

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June 30, 2020 and 2019

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Independent Auditor's Report

Board of Directors
One Community One Family, Inc.
Batesville, Indiana

We have audited the accompanying financial statements of One Community One Family, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019 and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects the financial position of One Community One Family, Inc. as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant awards on pages 16-17 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RBSK Partners PC

Greensburg, Indiana
January 7, 2021

One Community One Family, Inc.

Statement of Financial Position

June 30,

	2020	2019
Assets		
Current Assets:		
Cash in checking	\$ 179,556	\$ 98,362
Cash held by fiscal agent	4,844	5,281
Claims receivable	186,274	120,623
Prepaid insurance	2,807	1,885
Total current assets	<u>373,481</u>	<u>226,151</u>
Property and Equipment:		
Land	50,625	50,625
Buildings	84,375	84,375
Equipment	9,247	5,044
Less - accumulated depreciation	<u>(6,364)</u>	<u>(3,592)</u>
Property and equipment, net	<u>137,883</u>	<u>136,452</u>
Total Assets	<u>\$ 511,364</u>	<u>\$362,603</u>
Liabilities		
Current Liabilities:		
PPP Loan	\$ 50,600	\$ ---
Accounts payable	129,973	139,873
Payroll tax withholdings	3,525	4,060
Accrued payroll	3,722	6,861
Accrued payroll taxes	1,320	1,221
Total current liabilities	<u>189,140</u>	<u>152,015</u>
Net Assets		
Without donor restrictions	218,789	131,104
With donor restrictions	<u>103,435</u>	<u>79,484</u>
Total net assets	<u>322,224</u>	<u>210,588</u>
Total Liabilities and Net Assets	<u>\$ 511,364</u>	<u>\$362,603</u>

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.

Statements of Activities and Changes in Net Assets

For the Years Ended June 30,

	Without Donor Restrictions	With Donor Restrictions	Total 2020	Total 2019
Operating Revenues				
Government grants:				
Managed grants	\$ 29,201	\$ 4,000	\$ 33,201	\$ 297,707
Safety pin grant	---	465,060	465,060	510,844
ROSC	---	75,000	75,000	20,000
Mobile Response	377,337	---	377,337	10,000
Family Involvement	30,929	---	30,929	---
Building Communities of Recovery	123,087	---	123,087	---
Grants:				
County LCCs	---	7,750	7,750	7,024
Dearborn Community Foundation	---	75,000	75,000	---
Choices	20,000	---	20,000	---
City	---	---	---	31,013
United Way	2,500	18,275	20,775	22,075
Youth Move	---	89	89	206
Honda	---	---	---	5,000
Donations	11,695	---	11,695	135,000
Administration income	---	---	---	10,125
Miscellaneous	24,557	---	24,557	16,453
Loss on disposition of assets	(59)	---	(59)	---
Net Assets Released from Restrictions	621,223	(621,223)	---	---
Total Operating Revenues	<u>1,240,470</u>	<u>23,951</u>	<u>1,264,421</u>	<u>1,065,447</u>
Operating Expenses				
Program Services:				
Total program services	1,063,588	---	1,063,588	866,587
Supporting Services:				
General and administrative	76,348	---	76,348	73,841
Fundraising	12,849	---	12,849	10,947
Total operating expenses	<u>1,152,785</u>	<u>---</u>	<u>1,152,785</u>	<u>951,375</u>
Change in Net Assets	87,685	23,951	111,636	114,072
Net Assets, Beginning of Year	<u>131,104</u>	<u>79,484</u>	<u>210,588</u>	<u>96,516</u>
Net Assets, Ending	<u>\$ 218,789</u>	<u>\$ 103,435</u>	<u>\$ 322,224</u>	<u>\$ 210,588</u>

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.

Statement of Functional Expenses

For the Year Ended June 30, 2020

Operating Expenses	Program Services	Administration	Fundraising	Total
Salary and Wages	\$ 170,378	\$ 44,509	\$ 7,912	\$ 222,799
Payroll taxes	13,040	3,406	606	17,052
Insurance - Health and Dental	23,292	6,085	1,082	30,459
Insurance - Worker's Compensation	561	147	26	734
Retirement	4,513	1,179	210	5,902
Bank Service Charges	---	1,133	---	1,133
Building Expenses	8,935	9,044	3,013	20,992
Cell Phones	---	2,160	---	2,160
Conferences and Training - Host	---	---	---	---
Conferences and Training - Participant	2,988	261	---	3,249
Contractors/PRN Staff	45,496	---	---	45,496
Depreciation	2,743	1,134	---	3,877
Insurance - Directors and Officers	---	1,890	---	1,890
Insurance - General Property Liability	---	1,766	---	1,766
Insurance - Professional Liability	5,315	---	---	5,315
Insurance - Umbrella Liability	823	---	---	823
Mileage and Parking	8,242	---	---	8,242
Miscellaneous	600	2,100	---	2,700
Office Supplies	1,818	43	---	1,861
Printing and Promotion	9	---	---	9
Professional Services	16,382	1,491	---	17,873
Rent	10,180	---	---	10,180
Service Contracts	718,992	---	---	718,992
Stipends	6,000	---	---	6,000
Training and Event Supplies	23,281	---	---	23,281
Total operating expenses	<u>\$ 1,063,588</u>	<u>\$ 76,348</u>	<u>\$ 12,849</u>	<u>\$ 1,152,785</u>

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.

Statement of Functional Expenses

For the Year Ended June 30, 2019

Operating Expenses	Program Services	Administration	Fundraising	Total
Salary and Wages	\$ 167,275	\$ 44,604	\$ 7,929	\$ 219,808
Payroll taxes	11,971	3,192	567	15,730
Insurance - Health and Dental	38,052	10,147	1,804	50,003
Insurance - Worker's Compensation	329	88	16	433
Retirement	4,336	1,156	206	5,698
Building Expenses	3,965	1,274	425	5,664
Cell Phones	60	2,730	---	2,790
Conferences and Training - Participant	637	---	---	637
Contractors/PRN Staff	48,885	---	---	48,885
Depreciation	---	1,189	---	1,189
Insurance - Directors and Officers	---	1,879	---	1,879
Insurance - General Property Liability	---	1,760	---	1,760
Insurance - Professional Liability	2,264	---	---	2,264
Insurance - Umbrella Liability	1,038	---	---	1,038
Mileage and Parking	11,842	95	---	11,937
Miscellaneous	---	657	---	657
Office Supplies	903	2,219	---	3,122
Printing and Promotion	1,486	---	---	1,486
Professional Services	17,982	1,638	---	19,620
Rent	8,588	743	---	9,331
Service Contracts	536,099	470	---	536,569
Stipends	(475)	---	---	(475)
Training and Event Supplies	11,350	---	---	11,350
Total operating expenses	<u>\$ 866,587</u>	<u>\$ 73,841</u>	<u>\$ 10,947</u>	<u>\$ 951,375</u>

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.

Statement of Cash Flows

For the Years Ended June 30,

	2020	2019
Cash Flows from Operating Activities		
Change in net assets	\$ 111,636	\$ 114,072
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Building contribution	---	(135,000)
Depreciation	3,877	1,189
Loss of disposition of asset	59	
Other changes that provided(used) cash:		
Cash held by fiscal agent	437	19
Custodial funds	---	50,357
Claims receivable	(65,651)	84,997
Prepaid insurance	(922)	194
Accounts payable	(9,900)	(8,444)
Custodial funds	---	(50,357)
Payroll tax withholdings	(535)	(28)
Accrued payroll	(3,139)	1,064
Accrued payroll taxes	99	8
Net cash provided by operating activities	<u>35,961</u>	<u>58,071</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	(5,367)	---
Net cash used in investing activities	<u>(5,367)</u>	<u>---</u>
Cash Flows from Financing Activities		
Proceeds from PPP Loan	50,600	---
Net cash provided by financing activities	<u>50,600</u>	<u>---</u>
Net Increase in Cash and Cash Equivalents	81,194	58,071
Cash and Cash Equivalents at Beginning of Year	<u>98,362</u>	<u>40,291</u>
Cash and Cash Equivalents at End of Year	\$ 179,556	\$ 98,362
Cash paid during the years ended June 30, for:		
Interest	\$ ---	\$ ---
Income Taxes	\$ ---	\$ ---

Organization had noncash investing and financing activities as follows:

Office equipment with a cost of \$1,163 and a book value of \$59 was disposed during the year ended June 30, 2020.

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.

Notes to Financial Statements

June 30, 2020 and 2019

1. Summary of Significant Accounting Policies

The summary of significant accounting policies of One Community One Family, Inc. (the Organization) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, who is responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The Organization

The Organization is southeastern Indiana's local system of care partnership and is a collaboration of mental health providers, child welfare, juvenile justice, education, families, youth, residential providers, foster parents, community coalitions, social service agencies and other child serving entities.

In order to reach the goal of a true System of Care, the Organization works toward the following common goals:

- Using consumer advocacy to increase true family and youth involvement and empowerment.
- Improving inter-agency collaboration and care management for effectiveness and efficiency.
- Improving proactive and services of traditional and non-traditional providers through awareness, training and research with a focus on early childhood, transition age youth, trauma-informed and co-occurring substance abuse.
- Using outreach and education to improve services for all populations and cultures, including rural, Appalachian, Hispanic, and African American and deaf and hard of hearing communities.
- Ensuring quality evaluation and continuous quality improvement in order to truly improve systems and meet the goals of a system of care.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Under these provisions, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

One Community One Family, Inc.

Notes to Financial Statements *(Continued)*

June 30, 2020 and 2019

1. Summary of Significant Accounting Policies *(Continued)*

Basis of Presentation *(Continued)*

Net Assets without donor Restrictions – Net assets that are not subject to donor-imposed stipulations.

Net Assets with donor Restrictions – Net assets subject to donor-imposed stipulations that either expires by the passage of time or are fulfilled by the Organization. As the restrictions are met, the net assets are released from restrictions and included in net assets without restrictions.

Functional Expenses

Functional expenses have been allocated between Program Services and Supporting Services based on an analysis of personnel time and space utilized for the related activities.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Cash Equivalents

The Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The agency did not hold any cash equivalents on June 30, 2020 and 2019.

Receivables

The Organization recognizes pledges as public support in the year the pledge is made. Pledges and claims receivable are due from government and other significant funding sources.

Allowance for Doubtful Accounts

The Organization provides an allowance for doubtful receivables, if applicable, which is based on prior years' experience and an analysis of current accounts receivable.

One Community One Family, Inc.

Notes to Financial Statements *(Continued)*

June 30, 2020 and 2019

1. Summary of Significant Accounting Policies *(Continued)*

Property and Equipment

The Organization records purchases land, building and equipment are stated at cost, or if donated, at fair value at the date of the gift. The Organization follows the policy of providing depreciation on the straight-line method for financial reporting purposes over the estimated useful lives of the related assets as follows:

Asset	Years
Buildings	40
Equipment	3-7

Property and equipment with an item cost or donated value of \$500 or more and a useful life of one year or more are capitalized when acquired. It is not the Organization's policy to imply time restrictions expiring over the useful life of donated assets.

Donated Assets and Services

Donated use of facilities is recorded as contributions at the net present value of their estimated fair rental values at the date of donation. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restriction regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Donated services are recognized as contributions in accordance with generally accepted accounting principles, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also donate their time and perform a variety of tasks throughout the year that assist the Organization with specific programs and various committee assignments that are not recognized as contributions in the financial statements since the criteria are not met.

Income Taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

Generally accepted accounting principles in the United States require the Organization to examine its' tax positions for uncertain positions. Management is not aware of any tax positions that are more likely than note to change in the next twelve months, or that would not sustain an examination by applicable taxing authorities.

One Community One Family, Inc.

Notes to Financial Statements *(Continued)*

June 30, 2020 and 2019

1. Summary of Significant Accounting Policies *(Continued)*

Income Taxes *(Continued)*

The Organization's policy is to recognize penalties and interest as incurred in its statement of activities as a component of operating expenses. There were no penalties or interest incurred during the year ended June 30, 2020 and 2019. The Organization's federal and various state income tax returns for 2016 through 2019 are subject to examination by the applicable tax authorities. This statute of limitations is generally for three years after the later of the original or extended due date.

Leases

Leases that meet certain criteria are classified as capital leases. Assets and liabilities associated with capital leases are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the lease term. Leased assets are depreciated using the straight-line method over the related lease term or their economic lives. Interest expense related to lease liabilities is recorded to effect constant interest rates over the lease terms.

Leases not meeting such criteria are classified as operating leases with related rentals being charged against revenue as incurred.

Public Support

Contributions and grants, which include almost all the Agency's public support, are recognized as support when they are received or unconditionally promised. Grants and contracts are classified as contributions in instances in which a resource provider is not itself receiving commensurate value for the resources provided. Contributions are considered conditional when the agreement with the resource provider includes a barrier that must be overcome and either a right of return of assets transferred or right of release of a promisor's obligation to transfer assets exists. Conditional contributions are not recognized as revenue until the conditions are substantially met. Cash received prior to when conditions are substantially met are recognized as refundable advances.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about the Organization's ability to continue as a going concern for a period of one year from the date the financial statements are issued.

One Community One Family, Inc.

Notes to Financial Statements *(Continued)*

June 30, 2020 and 2019

1. Summary of Significant Accounting Policies *(Continued)*

Subsequent Events

The Organization has evaluated subsequent events through January 7, 2021, the date these financial statements were available to be issued.

Subsequent to December 31, 2019, the World Health Organization declared Coronavirus (COVID-19) a pandemic. The continued spread of COVID-19, or any similar outbreaks in the future, may adversely impact the local, regional, national and global economies. The extent to which COVID-19 impacts the Organization's results is dependent on the breadth and duration of the pandemic and could be affected by other factors the Organization is not currently able to predict. These impacts may include, but are not limited to, additional costs for responding to COVID-19, potential shortages of labor, potential shortages of material and supplies, and loss of, or reduction to, revenue. Management believes the Organization is taking appropriate actions to respond to the pandemic, however, the full impact is unknown and cannot be reasonably estimated at this time.

On April 28, 2020, the Agency received a loan of \$50,600 under the Paycheck Protection Program (PPP) of the CARES Act. The loan bears interest at 1% and matures in June 2022. The loan may be fully or partially forgiven if the Agency meets certain conditions, including use of the funds for qualifying purposes.

Recent Accounting Pronouncement

Statements of Cash Flows (Topic 230)

In August 2016, the FASB issued ASU No. 2016-15, *Statements of Cash Flows: Classification of Certain Cash Receipts and Cash Payments* (a consensus of the Emerging Issues Task Force), new accounting guidance issued to add or clarify guidance on the classification of certain cash receipts and payments in the statements of cash flows. The new guidance was issued with the intent of reducing diversity in practice with respect to certain cash flow issues. This guidance became effective for fiscal years beginning after December 15, 2018.

Adoption of Topic 230 did not have any impact on the Organization's statement of cash flows.

Not-for-Profit Entities (Topic 958)

In June 2018, the FASB issued ASU No. 2018-08- Not-for-Profit Entities (Topic 958): *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The new guidance applies to all entities that receive or make contributions. This ASU includes specific criteria to consider when determining whether a contract or agreement should be accounted for as a contribution or as an exchange transaction. ASU No. 2018-08 also provides a framework to determine whether a contribution is conditional or unconditional, which may impact the timing of revenue recognition. Under the new guidance, if a transaction is considered an exchange transaction, it is accounted for under the applicable revenue recognition standards. The Organization adopted this standard prospectively for contributions received for the year ended June 30, 2020. The adoption of Topic 958 did not have a significant impact on the Agency's financial statements.

One Community One Family, Inc.

Notes to Financial Statements *(Continued)*

June 30, 2020 and 2019

2. Summary of Significant Accounting Policies *(Continued)*

Recent Accounting Pronouncement *(Continued)*

Revenue from Contracts with Customers (Topic 606)

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers (Topic 606). ASU No. 2014-09 provides guidance on revenue from contracts with customers, which implements a five-step process of how an entity should recognize revenue in order to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The new guidelines can be implemented using either of the following transition methods: (i) a full retrospective approach reflecting the application of the standard in each prior reporting period with the option to elect certain practical expedients or (ii) a modified retrospective approach with the cumulative effect of initially adopting ASU No. 2014-09 recognized at the date of adoption.

The Organization adopted this new standard as of July 1, 2019 using the modified retrospective approach. The adoption of Topic 606 did not have a significant impact on the Organization's revenue recognition, financial position, change in net assets or cash flows. Therefore, no cumulative effect adjustment to net assets as of July 1, 2019 was required upon adoption.

2. Net Assets

Temporarily restricted net assets at June 30 are restricted for the following programs:

	2020	2019
Child Psychiatric Service	\$ ---	\$ 45,821
Youth Move Southeast	74	4,196
United Families Project	4,004	4,139
Mobile Response Project	20,981	6,242
ROSC and United Way	47,780	14,086
Interact for Health	---	5,000
Project Aware	1,200	---
Community Foundations	29,396	---
	<u>\$ 103,435</u>	<u>\$ 79,484</u>

3. Retirement Plan

The Organization sponsors a Simple retirement plan for its employees. Employees are eligible to participate in the elective deferral portion of the plan on their first day of employment. The Organization matches the employee's contribution up to 3%. Total expense was \$5,902 and \$5,698 for 2020 and 2019 respectively.

4. Concentrations

The Organization receives substantial support from the federal, state and local governments. A significant reduction in the level of this support, if it were to occur, may have an effect on the Organization's programs and activities. Claims for federally supported programs are filed and reimbursed on a monthly basis.

One Community One Family, Inc.

Notes to Financial Statements *(Continued)*

June 30, 2020 and 2019

5. Operating Leases

In March 2018, the Organization moved to their current location and entered an operating lease for office space. The lease term is for 60 months at \$848 per month beginning March 2018. Expense for the years ended June 30, 2020 and 2019 totaled \$10,176 under this lease. As a part of the move, the Organization entered a lease on a Copier with a term of 12 months starting in January 2018 for \$184 per month and acquired a new copier lease with a 36 month term for \$111 per month starting in February 2019, the total expense under these leases were \$1,334 and \$1,931 for the years ended June 30, 2020 and 2019. Minimum lease payments required under the leases are as follows:

Year	Amount
June 30, 2021	\$11,514
June 30, 2022	\$10,955
June 30, 2023	\$6,784
June 30, 2024	\$---
June 30, 2025	\$---

6. Liquidity and Availability of Financial Assets

The Organization has \$370,674 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$184,400 and claims receivable of \$186,274. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The accounts receivable is subject to implied time restrictions but are expected to be collected within year. The Organization has a goal to maintain financial assets, which consist of cash and short-term receivables, on hand to meet 30 days of normal operating expenses, which are, on average, approximately \$80,000. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

7. Bank Line of Credit

The Organization received a line of credit in September 2019 for \$87,500 with Civista Bank that matures in September 2020 and was subsequently renewed for another year. Interest is payable monthly at a variable rate and was 4.25% at June 30, 2020. Borrowing against the credit line as of June 30, 2020 was \$0. The credit line is secured by land and building of the Organization.

8. PPP Loan

The Organization received a low interest loan in the amount of \$50,600 under the Paycheck Protection Program (PPP) administered by the Small Business Administration. The PPP loan is unsecured and bears interest at 1%. Funds advanced under the program are subject to forgiveness if certain criteria are met with the remaining balance repayable within two years of disbursement. The PPP loan may be forgivable to the extent that employers incur and spend the funds on qualified expenditures, which include payroll, employee health insurance, rent, utilities and interest costs during the covered period (the 24-week period beginning on loan origination). In addition, employers must maintain specified employment and wage levels during the pandemic and submit adequate documentation of such expenditures to qualify for loan forgiveness.

Supplemental Information

One Community One Family, Inc.

Schedule of Grant Awards

For the Year Ended June 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Grantor's Number	Revenue Recognized/Expended		
		Federal	State / Local	Total
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through Indiana State Department of Health Project Safety Pin	N/A	\$ ---	\$ 465,060	\$ 465,060
Total Department of Health and Human Services		\$ ---	\$ 465,060	\$ 465,060
Substance Abuse and Mental Health Services Administration Voice building communities of recover	93.243	\$ 120,447	\$ ---	\$ 120,447
Total Substance Abuse and Mental Health Services Administration		\$ 120,447	\$ ---	\$ 120,447
Indiana Family and Social Services Administration Division of Mental Health and Addiction Aware	93.243	\$ 12,000	\$ ---	\$ 12,000
Family Involvement	N/A	---	30,929	30,929
Recovery Oriented System Care	N/A	---	75,000	75,000
Mobile Response	93.788	---	378,019	378,019
Total Division of Mental Health and Addiction		\$ 12,000	\$ 483,948	\$ 495,948
Total Indiana County and Local Grants		\$ ---	\$ ---	\$ ---
Total All Awards		\$ 132,447	\$ 949,008	\$ 1,081,455

One Community One Family, Inc.

Schedule of Grant Awards

For the Year Ended June 30, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Grantor's Number	Revenue		
		Federal	State / Local	Total
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Indiana State Department of Health				
Project Safety Pin	N/A	\$ ---	\$ 510,844	\$ 510,844
Total Department of Health and Human Services		\$ ---	\$ 510,844	\$ 510,844
INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION				
Division of Mental Health and Addiction				
School-Based Student Assistance	N/A	\$ ---	\$ 224,630	\$ 224,630
Opioid STR	93.788	---	23,820	23,820
Recovery Oriented System Care	N/A	---	20,000	20,000
Mobile Response	N/A	---	10,000	10,000
Total Indiana Family and Social Services Administration (1)		\$ ---	\$ 278,450	\$ 278,450
Total All Awards		\$ ---	\$ 789,294	\$ 789,294